GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Revenue – R&S Department - Exemption of Stamp duty under Section 9(1)(a) of the Indian Stamp Act, 1899 and Registration Fee under Section 78 of the Registration Act, 1908 for transfer of land an extent of Ac.1665.40cts out of 6000 Acres from AP Maritime Board to Andhra Pradesh Industrial Infrastructure Corporation(APIIC) and in turn from APIIC to BPCL for the purpose of setting up of Greenfield refinery and petrochemical complex near Ramayapatnam Port, SPSR Nellore District by M/s.Bharat Petroleum Corporation Limited – Notification – Orders – Issued.

REVENUE (REGISTRATION.II) DEPARTMENT

G.O.Ms.No.358. Dated:06.10.2025.

Read the following:-

1) e-file received from the Industries & Commerce(Infra) Department, F.No. APIIC-18022/27/2025-LANDS WING-APIIC (C.No.2768467) and another F.No.INC01/319/2025-INFRA(C.No.2971401).
2) G.O.Ms.No.04, Industries & Commerce (P&I) Department, dated:03.01.2025.
3) G.O.Ms.No.06, Infrastructure and Investment(Ports) Department, dated:09.05.2025.
4) From the Inspector General, Registration and Stamps Deptt., Tadepalli, A.P., Lr.No.S1/E-2944781/2025, Dt: 01-09-2025

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ORDER:

In the reference 1st read above, the Industries & Commerce(Infra) Department has sent their e-file and requested the Revenue (Regns.) Department to issue necessary notification orders for exemption of Stamp duty and Registration fee for transferring the land from AP Maritime Board to AP Industrial Infrastructure Corporation Ltd.,(APIIC) and in turn APIIC Ltd., to M/s.Bharat Petroleum Corporation Limited for purpose of setting up of Greenfield refinery and petrochemical complex near Ramayapatnam Port, SPSR Nellore District.

2. In the reference 2nd read above, the Government have issued orders for approval of allotment of 6,000 Acres (in five land parcels) of land near Ramayapatnam Port in Nellore District on cost basis and commitment to provide financial incentives covering 75% of the capital expenditure over 20 years on investment of INR 96,862 Crores to set up a Greenfield Refinery and Petrochemical Complex near Ramayapatnam port, as per the Tailor-made Incentives provision of AP IDP 4.0 (2024-29).

P.T.O.,

3. In the reference 3rd read above, the Government have accorded permission to the Chief Executive Officer, A.P. Maritime Board to transfer Acres 6000 of land from A.P. Maritime Board to APIIC to complete the process of allocation of lands to BPCL Project duly exempting the Stamp Duty under section 9(1)(a) of Indian Stamp Act, 1899 and Registration Fee under Section 78 of the Registration Act, 1908.

4. In the reference 4th read above, the Inspector General, Registration & Stamps has stated that vide Rc.No.A.121/2025, of O/o. the Spl. Dy. Collector, AP Maritime Board, Kavali possession for an extent of Ac.1307.0282 cts of Patta land was handed over by the Special Deputy Collector, APMB, Kavali to the Zonal Manager, APIIC, Nellore on 16.05.2025 and the Government land to an extent of Ac.245.41cts in Ravuru Village, Gudlur Mandal and Ac.112.96 cts in Chevuru Village of Gudlur Mandal (total Ac.358.37cts) was given possession by the Tahsildar concerned to Zonal Manager, APIIC, Tirupati Spl. Project Zone on 21.06.2025. Total land transferrable for an extent of Ac.1665.40cts. The Market Value of land as per Sub Registrars Report is Rs.132,36,61,845/-. However, the value proposed by Government is Rs.447,90,25,047 /-. Hence the Stamp Duty and Registration charges are calculated on Government proposed value of Rs.447,90,25,047/-.

5. The Industries & Commerce(Infra) Department has stated that, the total extent of lands involved in the project is 6,000 acres because lands are being handed over in multiple spells. At present, the AP Maritime Board has to transfer the land for an extent of Ac.1665.40cts in Ravuru and Chevuru Villages of Gudluru Mandal. The details are as follows: -

Village and Mandal	**Transfer from**	**Extent in Acres**	**Per acre**	**Total cost**	**Stamp duty @ 6.5%**	**Registration fee @1%**
Chevuru (V), Gudluru (M)	Patta land	1307.03	28,32,303	370,19,04,990	24,06,23,824	3,70,19,050
Chevuru (V), Gudluru (M)	Govt. land	112.96	25,34,526	28,63,00,057	1,86,09,504	28,63,001
Ravuru (V), Gudlur (M)	Govt. land	245.41	20,00,000	49,08,20,000	3,19,03,300	49,08,200
	Total	**1665.40**		**447,90,25,047**	**29,11,36,628**	**4,47,90,251**

Contd.. 3.,

6. As reported by the Inspector General, Registration & Stamps, A.P., the Stamp Duty and Registration charges applicable under Article 47-A of Schedule-IA are as follows: -

Sale deed to be executed	Value of property (in Rs.)	Stamp Duty @ 6.5% (in Rs.)	Registration Fees @ 1% (in Rs.)	Total (in Rs.)
From APMB to APIIC	447,90,25,047	29,11,36,628	4,47,90,251	33,59,26,879
From APIIC to BPCL	447,90,25,047	29,11,36,628	4,47,90,251	33,59,26,879
Total		**58,22,73,256**	**8,95,80,502**	**67,18,53,758**

7. The Inspector General, Registration and Stamps furnished the above said financial implications in the reference 4th read above and stated that, as the Government is competent for exemption of Stamp Duty under Section 9(1)(a) of the Indian Stamp Act, 1899 and Registration Fee under Section 78 of the A.P. Registration Act, 1908.

8. Government after careful examination of the matter, have decided to exempt the Stamp Duty under Section 9(1)(a) of the Indian Stamp Act, 1899 and Registration Fee under Section 78 of Registration Act, 1908, for transfer of land an extent of Ac.1665.40cts out of 6000 Acres from AP Maritime Board to Andhra Pradesh Industrial Infrastructure Corporation(APIIC) and in turn from APIIC to BPCL for purpose of setting up of Greenfield refinery and petrochemical complex near Ramayapatnam Port, SPSR Nellore District by M/s.Bharat Petroleum Corporation Limited.

9. Accordingly, the following notification will be published in an Extraordinary Issue of the Andhra Pradesh Gazette, dated:06.10.2025.

NOTIFICATION-I

In exercise of the powers conferred by clause (a) of Sub section (1) of Section 9 of the Indian Stamp Act 1899, the Governor of Andhra Pradesh hereby remit the Stamp Duty in full chargeable on total document value for transfer of land measuring an extent of Ac.1665.40cts from APMB to APIIC and in turn from APIIC to BPCL for purpose of setting up of Greenfield refinery and petrochemical complex near Ramayapatnam Port, SPSR Nellore District by M/s.Bharat Petroleum Corporation Limited.

NOTIFICATION-II

In exercise of the powers conferred by Section 78 of the Registration Act, 1908 (Act XVI of 1908), the Governor of Andhra Pradesh hereby

makes the following amendment to the Book 1 of CARD of "Table of fee" issued in G.O.Ms.No.463, Revenue (Regn.I) Department, dated:17.08.2013 and subsequently amended from time to time.

AMENDMENT

In the said "Table of Fees" after category 6(y), the following shall be added as 6(z) namely:

6(z) No registration fee shall be levied on documents to be executed by AP Maritime Board in favour of Andhra Pradesh Industrial Infrastructure Corporation (APIIC) and in turn from APIIC to BPCL for purpose of setting up of Greenfield refinery and petrochemical complex near Ramayapatnam Port, SPSR Nellore District by M/s.Bharat Petroleum Corporation Limited.

10. This order issues with the concurrence of the Finance (FMU-I&I, Energy and I&C) Department vide their U.O.No.FIN01-FMU0ASD(IC)/17/2025, dated:23.09.2025 (Computer No:2974644).

11. The Commissioner and Inspector General of Registration and Stamps, A.P., Tadepalli shall take further necessary action accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

G. JAYALAKSHMI,
SPECIAL CHIEF SECRETARY TO GOVERNMENT(FAC).

To

The Commissioner of Printing, Stationary and Stores Purchases, (Printing Wing Department, A.P., Vijayawada) He is requested to publish the Notification and furnish 25 copies to the C&IG Registration and Stamps A.P.Tadepalli under copy marking to this Department.

The Commissioner and Inspector General of Registration and Stamps, A.P., Tadepalli.

Copy to:

The Industries & Commerce (Infra) Department.
The Andhra Pradesh Maritime Board(APMB).
The Andhra Pradesh Industrial Infrastructure Corporation(APIIC).
The Principal Secretary to Hon'ble Chief Minister.
The PS to Minister for Revenue, Registration and Stamps.
The OSD to Chief Secretary to Government.
SF/SC.

//FORWARDED :: BY ORDER//

SECTION OFFICER.